

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	CASE NO. 4:13-cv-01775
)	
JOSEPH R. VALENTINO,)	
)	
Defendant.)	

UNITED STATES OF AMERICA’S COMPLAINT

For its Complaint, which has been authorized and requested by a duly authorized delegate of the Secretary of the Treasury of the United States and directed on behalf of the Attorney General of the United States pursuant to 26 U.S.C. §§ 7401 and 7403, the United States alleges as follows:

NATURE OF ACTION

1. This is a civil action brought by the United States to obtain a judgment against Joseph R. Valentino for unpaid income taxes, plus statutory additions.

JURISDICTION AND VENUE

2. This Court has jurisdiction over this action pursuant to 26 U.S.C. §§ 7401, 7402, and 7403 and 28 U.S.C. §§ 1340 and 1345.

3. Venue of this action properly lies in this district pursuant to 28 U.S.C. §§ 1391(b) and 1396.

THE PARTIES

4. Plaintiff is the United States of America.

5. Defendant, Joseph R. Valentino, is the taxpayer in this action and can be served in Harris County, Texas.

THE TAX LIABILITY

6. A delegate of the Secretary of the Treasury assessed against, and gave notice and demand to, Joseph R. Valentino for unpaid income taxes, statutory additions, and interest for tax years 2001-2004.

TYPE OF TAX	TAX PERIOD	DATE(S) OF ASSESSMENT	AMOUNT DUE THROUGH December 31, 2011
1040	2001	10/8/2007	\$392,148.29
1040	2002	3/28/2005 ¹ 5/5/2008 ²	\$466,157.34
1040	2003	12/18/2006 ³ 5/5/2008 ⁴	\$297,092.65
1040	2004	5/5/2008	\$183,602.83
		TOTAL:	\$1,339,001.11

7. Proper notice of, and demand for, payment of the assessments referred to in paragraph 6 were mailed to Joseph R. Valentino on or about the date of the assessments. Despite timely notice and demand for payment, Joseph R. Valentino has neglected, failed, and refused to pay the tax liabilities described in paragraph 6.

8. Accordingly, the United States seeks a judgment against Joseph R. Valentino in the amount of \$1,339,001.11, through December 31, 2011, plus interest and statutory additions according to law until the tax liabilities are paid in full.

¹ Date of original assessment based on tax return filed.

² Date additional tax was assessed by examination.

³ Date additional tax was assessed by examination.

⁴ Date additional tax was assessed by examination.

9. 28 U.S.C. § 3011 authorizes the United States to recover a surcharge of 10% of the amount of the debt in the event that the United States avails itself of the pre-judgment or post-judgment relief as set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§3001 *et. seq.*, in order to cover the cost of processing and handling the litigation and enforcement under this chapter of the claim for such debt.

FOR THESE REASONS, the United States requests that the Court order the following:

- A. Joseph R. Valentino is indebted to the United States in the amount of \$1,339,001.11, as of December 31, 2011, plus interest and statutory additions from that date, less any payments received, for the tax liabilities described in paragraph 6;
- B. To the extent the United States utilizes remedies set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§3001 *et. seq.*, it is entitled to the 10% litigation surcharge set forth in 28 U.S.C. Section 3011; and
- C. The United States have such further relief as this Court may deem just and proper, including its costs herein.

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/s/ Holly M. Church

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